

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017)–  
The persons to whom the provisions of sub-section (6B) or sub-section (6C) of  
section 25 of the Telangana Goods and Services Tax Act will not apply - Notification  
– Orders - Issued.

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**Revenue (CT-II) Department**

**G.O.Ms.No. 67**

**Dated: 03-08-2021  
Read the following:-**

1. G.O.Ms No. 159, Revenue (CT-II) Department, Dt. 31-12-2020.
2. From the Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 03/2021 - Central Tax, dt. 23-02-2021.
3. From the Commissioner of Commercial Taxes, Telangana State, Hyderabad, Ref No. A(1)/70/2017, Dt. 22-06-2021.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of  
Telangana Gazette dt: 03.08.2021

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6D) of section 25 of the  
Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017),  
(hereinafter in this notification referred to as the said Act), the State Government,  
on the recommendations of the Council and in supersession of the notification  
issued vide G.O.Ms No. 159, Revenue (CT-II) Department, Dt. 31-12-2020, except  
as respects things done or omitted to be done before such supersession, hereby  
notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of  
the said Act shall not apply to a person who is, \_\_\_\_

(a) not a citizen of India; or

(b) a Department or establishment of the Central Government or State  
Government; or

(c) a local authority; or

(d) a statutory body; or

(e) a Public Sector Undertaking; or

(f) a person applying for registration under the provisions of sub-section (9)  
of section 25 of the said Act.

2. This Notification shall be deemed to have come into force with effect from  
23<sup>rd</sup> day of February, 2021.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication  
Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply  
50 copies of the notification to this Department and 300 copies to Commissioner of  
Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,  
Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST  
Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**